THE ANNUAL

ADMINISTRATION REPORT

OF

THE NAINI TAL MUNICIPALITY

FOR THE YEAR

1900-1901.

NAINI TAL:

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1901.

No. $\frac{1396}{I}$ of 1901.

FROM

J. R. PEARSON, ESQR. C. S.
DEPUTY COMMISSIONER AND CHAIRMAN
MUNICIPAL BOARD,
Naini Tal.

TO

R. E. HAMBLIN, ESQR., C. S.
COMMISSIONER OF KUMAON DIVISION,
Naini Tal.

Dated Naini Tal, the 10th August 1901.

SIR,

I have the honour to submit the Annual Administration Report of the Naini Tal Municipality for the year ending 31st March 1901 accompanied by Statements and Appendices prescribed by rules 365 and 2 of the rules published by Gorvernment Notifications No. $\frac{811}{XI-121-C}$, dated 22nd March 1901 and No. $\frac{818}{XI-108-C}$ of the same date.

2. The report together with Statements and Appendices was considered and passed by the Board at a Special Meeting held on 15th June 1901.

3. The post of Chairman was held by me throughout the year and that of the Vice-Chairman by Mr. J. B. Ormrod, C. S. from the begining of April to the middle of October, when he was succeeded by Captain F. W. Hallowes, A. C. G., who held it until the close of the year. Lieutenant A. Perks was Secretary and Engineer throughout the year.

GENERAL FINANCIAL RESULT

RECEIPT.

4. The accompanying statement (Annual balance Sheet form No. 99) shows the amount of income at the disposal of the Board during the year under report as compared with the year immediately preceeding.

5. The actuals for the year 1899-1900 contained an item of Rs. 38,818, being the amount refunded by Messrs Coutts & Co., London, which was remitted to them in excess of requirements. The net income for the year amounted to Rs. 1,33,469-10-4 as compared with Rs. 1,28,416-6-9 in the previous year and an Estimate of Rs. 1,30,147.

6. The gross income for the year under report includes a subsidy from Government of Rs. 1706 for the construction of new Tennis Courts for the Volunteer Club and Trades Association.

The excess over the Estimate was due to the increased income from sale of water, and water rate, these two items being Rs. 7155 better than the Estimate.

The income otherwise shows some decrease which is dealt with under the various heads—under which it occurs.

7. The accompanying Statement form No. 109 has been prescribed by G. O. No. $\frac{811}{XI-121-C}$, dated 22nd March 1901 and shows the collection on account of house tax.

The outstanding balance is Rs. 3,656-8-11; of this sum Rs. 2,852 has been collected since the close of the year and steps are being taken to recover the balance. The demand for the year under report was Rs. 909 less than in the previous year owing to houses being vacant.

8. The accompanying Statement marked B. which is practically in the same form as the one prescribed for house tax, shows concisely the demand and collection for all other ordinary heads of receipts.

A perusual of columns 2 and 5 will show that the demand for all taxes which depend on the number of visitors to the station has fallen, with the single exception of No. 8 "Tax on Servants." This clearly proves that the number of visitors to the Station was less than in the previous year.

Of the balances outstanding at the close of the year Rs. 8,849 have since been collected and active steps are being taken to recover the remainder.

The total amounted to Rs. 15,344 against Rs. 9,500 in the previous year. As will be seen from the Statement the balances are chiefly due under the heads—

(1) Tax on houses.

(2) Site Tax.

(3) Additional tax.

(4) Conservancy tax.

(5) Water rate and sale proceeds of water.

(6) Rents

That such a large amount should be in arrears at the end of the year, can hardly be considered a satisfactory feature of the years work. The Board had, however, considerable difficulties to contend with. The passing of the new Act and the introduction of new methods of assessment led to a great deal of discussion, and a number of house owners became possessed with the idea that a number of the old taxes were rendered illegal, and that assessments were being wrongly made. Some leniency had to be shown at first, but on pressure being brought to bear most of the arrears were paid up.

9. The arrears in conservancy tax are due chiefly to the method of collection, the tax being levied monthly in arrears. The method is not a satisfactory one, and proposals for improving it are now before the Board.

10. The arrears in water rate and sale proceeds of water are due to practically the same cause as the arrears in house tax, some tax payers being under the impression that they were not bound to pay for the months the houses were vacant.

The taxes were subsequently paid, the question of liability is now before the Courts.

11. Rupees 987-8-7 is shown as in arrears under the head of rents. This amount is due from the Police Department and has since been paid. The collections under the following heads appear to call for, further comment.

TOLL ON LADEN COOLIES AND ANIMALS.

12. The collection of toll was farmed out in the previous year to a contractor for Rs. 21,650. The collections for the year under report were Rs. 19,575, the collecting establishment cost Rs. 3,004, so that the Board lost Rs. 4,079 under this head. This can only be ascribed to the paucity of visitors to the station and more especially of casual visitors.

The collection of tolls has, I think, been well looked after by the Superintendent. The receipts are apt to fluctuate greatly with the season, visits of Rajas and other rich natives making a very considerable difference. The collections for the current year are already Rs. 1,211 more than for the corresponding period last year.

TAX ON SERVANTS.

13. I think there can be no doubt that the collection of this tax showed improvement during the year. The receipts are actually higher than in the previous year. The tax is a difficult one to collect, and requires constant attention on the part of the Sanitary Inspectors and Tax Collectors.

WATER RATE.

14. The total receipts under this head amounted to Rs. 34,946 against Rs. 24,366 in the previous year. This increase is almost entirely due to increased receipts on account of the sale of water.

RENT OF SARAIS.

15. The rent of the Sarai was farmed out to a contractor for the previous year at Rs. 1,875, during the year under report it was collected by direct management and Rs. 1,438-2-0 realised, the cost of establishment was Rs. 240, so the loss to the Board was Rs. 437. This decrease can only be ascribed to the same cause as that explained in Toll Tax. Rs. 137 is still due for the previous year and is irrecoverable, the Rs. 143 paid in during the year under report was recovered under distress warrant.

TEHBAZARI.

16. The Pedlars Stalls in Upper Bazar were sold by auction and Rs. 150 more was realised than in the previous year.

RENT OF THE "FLATS."

17. During the year the question of management of the Flats, which is of great importance to the station as a holiday resort came under discussion. A Committee of management has now been appointed by Government and the Board will receive only a grant from the Committee for the maintenance of the ground.

OTHER MISCELLANEOUS RECEIPTS.

18. The following is the detail of receipts under this head :—

	Rs.	A.	P.
Sale of lime	5	0	0
Sale of Phenyle	67	11	9
Sale of Godown material	6	10	10
Sale of tin canisters	26	0	0
Sale of buckets	27	0	0
Sale of Earthen pans	55	4	0
Mutuation fees	15	0	0
Cooly Commission	134	6	9
Survey Charges	7	0	0
Copying fees	25	15	0
Sale of Forest Produce	24	0	0
Sale of Carcases	20	0	0
Station quarries	160	5	11
	574	6	3

REFUND AND RECOVERIES.

19. The principal item under this head is of Rs. 1,040-8-7 refunded by Sub-Divisional Officer Ayarpatta Sub-Division on account of Rental and Site taxes.

OTHER EXTRAORDINARY ITEMS.

20. A grant of Rs. 1,706 was made by Government for the construction of new Tennis Courts for the Volunteers and trades near the Flats. The construction of these tennis courts was undertaken in connection with the improvements in the arrangements for the allotment of recreation grounds. The courts seem to have answered their purpose admirably and to give satisfaction. Their construction has been exceedingly well carried out and they have stood the rainfall of the present monsoon very well.

EXPENDITURE.

1. Collection.

21. The charges for the year under report were more equally distributed over the various major heads than in the previous year. The greater part of the increase under the head is due to the pay of Toll Collecting Establishment, the taxes having been farmed out in the previous year.

2. Tax on Houses, Buildings and Lands.

22. There is an increase of Rs. 634 as compared with the last year, due to half of the Bazaar and Station Tax Collectors pay in former years being charged to conservancy while this year it has been charged to this head.

5. Tolls on Animals and laden Coolies.

23. There were no charges against this head last year as the tolls were farmed out. The establishment for collecting the tolls cost Rs. 3,004 for the year under report.

6. Special Taxes.

24. The increase under this head from Rs. 472 to Rs. 994-8-0 is due to increase of Station Tax Collector's pay and pay of Pony Sarai Muharrirs of Upper and Lower Bazaars and Poll Tax Muharrirs having been included in it.

8. Rents.

25. Rupees 12 was paid on account of rent for the Toll Chowki at Sariya Tal as usual.

II.—REFUNDS.

3. Other Refunds.

26. The following is the detail of refunds made during the year :—

		Rs.	A.	P.
Rental and Site tax refunded to the Executive Engineer Ayarpatta Division ...		1,349	11	1
Ditto	to Post Master ...	3	5	1
Ditto	to Abdullah Darzi,	2	2	4
Ditto	to Revd. Scott ...	47	12	0
Water Rate refunded ...	...	284	9	3
Toll Tax ...	...	57	12	6
Cow Tax ...	...	6	0	0
Work done for private individuals ...		21	7	4
Purchase of Earthen pans ...	...	36	9	0
Advance to Toll Muharrirs ...	...	90	0	0
		1,899	4	7

Against Rs. 769-12-4 in the previous year. An increase of Rs. 1,129-8-3 is due to the refund of Rental and site tax and water rate to the Executive Engineer Ayarpatta Division. He paid Rs. 1,040-8-7 on account of House Tax and Rs. 309-2-6 on account of water rate, which was ordered to be refunded by His Honour. The House Tax was repaid but the water-rate is still due.

III.—MUNICIPAL OFFICE.

27. Under this head are included :—

		Rs.	A.	P.
(a)	1. Part pay of Secretary and Clerical Staff,	3,578	7	7
	2. Pay of Peons and Extra Establishment,	693	14	6
(b)	1. Office contingencies	1,558	2	7
	2. Audit Fees	560	0	0
	3 Hire of Office rooms	381	3	1

The increase is due to the Audit fees and rent of Municipal Office being charged under this Sub-head.

During the year the Secretary has had to work hard at the improvement of the office.

The old Head Clerk was found incompetent to deal with the work and had to be dismissed, considerable difficulty has been experienced in obtaining a good and reliable accountant, but the office is now in a decidedly more efficient state than it was at the begining of the year.

IV.—PUBLIC WORKS.

1. Supervision and Fixed Establishment.

28. The expenditure under this head is comprised of :—

	Rs.	A.	P.
Half pay of Secretary and Engineer ...	2,343	10	0
Pay of Sub-Overseer and Allowance ...	540	0	0
" " Store keeper	120	0	0
" " Surveyor	360	0	0
" " 3 Peons	216	0	0
	3,579	10	0

The increase is due to the balance of Salary paid to the late Secretary from the date of his giving over charge to date his three months notice expired.

2. Water Works Construction.

29. The expenditure during the year amounted to Rs. 3,278-7-0. The details being as follows :—

		Rs.	A.	P.
(1).	Fees paid to Secretary Engineer ...	1,603	9	0
(2).	Customs [illegible] Water Works Machinery	231	12	0
(3).	Messrs Martin & Co., for Articles for House Connection	406	13	0
(4).	Messrs Simpson & Co. for Smoke Consuming Apparatus	675	0	0
(5).	Messrs Martin & Co. for G. I. Tees ...	110	0	0
(6).	Purchase of Stores from Messrs Don Watson & Leslie & Co., ...	99	5	0
(7).	Messrs Martin & Co. for Insertion Rubber Rings	152	0	0
		3,278	7	0

In the budget Estimate the balance to the credit of the Municipality in the loan account was entered for expenditure.

The capital expenditure account on account of the Water Works is now practically closed, and the Board proposed, vide this office No. $\frac{2122}{11}$ of November 16th 1900, to spend the rest of the Rs. 17,505 available at the begining of the year on the construction of pail depots and this proposal was sanctioned by Government in G. O. No. $\frac{18}{XI-350-99}$ of 4th January 1901. The Sanitary Engineer was not, however, able to have detailed estimates prepared during the year, and the sum remained unexpended. The details are now being worked out, and it is hoped to undertake the construction of the pail depots during the next cold weather.

3. Water Works Maintenance.

30. The detail of the expenditure incurred under this head was as follows :—

		Rs.	A.	P.
(1)	Pay of Establishment ...	7360	10	5
(2)	Cost of fuel	16322	1	10
(3)	Purchase of Stores and repairs ...	3165	1	1
(4)	Contingencies	1464	10	0
(5)	Analysis fees	380	0	0
		28692	7	4

During the year 26½ million gallons were received from the high and low level gravity systems, 28½ millions from the pumped supply, making a total of 54¼ millions, or an average per head of mean population of 12·2 gallons per day. The maintenance charges amounted to Rs. 28,692. This is about Rs. 7692 more than was anticipated when the recent extensions were carried out. The excess is due partly to payments for coal consumed in the previous year, but the deficiency on the high level system was so great that about 6 million gallons extra had to be pumped to the higher level. The springs during the year were exceptionally low and such deficiency is not likely to recur in an ordinary year. The excess expenditure is, however, more than covered by the receipts from sale of water which were higher than anticipated.

In accordance with G. O. No. $\frac{598}{XI-18-A}$, dated 8th March 1901 statistics of the work done at the pumping station are given in Appendix F.

4. Other Works Construction.

31. The following is the detail of original works carried out during the year :—

	Rs.	A.	P.
Construction of a wall at Upper Cheena Mall	1327	7	3
Filter beds at Runsi	929	4	0
Fairy Hall and Long View drains ...	4162	7	10
Toll Chowki at Kahala	285	6	2
Flooring cow shed at Upper Bazaar ...	305	12	6
Wall near Fullers Road	240	11	9
Manholes	309	0	0
Works below Rs. 200	529	5	3
Total Rs.	8082	7	6

The first item on the list consisted of a wall 600 feet long, about 200 feet above the Mall on the slope of Cheena, it was constructed to form a field to catch boulders. By the end of the rains there were some 200 boulders on the field, which would have reached the Cheena Mall. Rs. 922-4-9 was spent on reconstructing one of the retaining walls on the filter bed at the Sewage Farm.

The Fairy Hall and Long View drains were constructed at a cost of Rs. 4162-7-10, but owing to changes in the upper portion of this system, the drains were found inadequate to carry off the increased discharge, and were reconstructed by the Public Works Department from Government funds, Rs 305-12-6 was spent in flooring the cowshed in the Upper Bazaar. The Sanitary condition of the shed has been greatly improved by this.

Rs. 285-6-2 was spent on a Toll Chowki at Kahala and Rs. 240-11-9 on a retaining wall to support the Fullers road.

The man holes in the lines of sewers in the Upper Bazaar were modified under the direction of the Sanitary Engineer to Government to regulate the quantity of storm water let into the sewage tank.

Rs. 529-5-3 was spent on minor works costing under Rs. 200.

32. In the revised budget submitted on November 16th 1900 Rs. 17056 was estimated for expenditure under this head ; (*viz.*, original works) of the works it was then proposed to construct, it was not found possible to begin the following during the year :—

(1) Pail Depôts and
(2) Dhobi Ghats in the Ballia Ravine.

The Dhobi ghats are now under construction. They are designed to provide a number of tanks each with a separate water supply brought in pipes from the lake and separate provision for flushing, besides drying sheds. As has already been stated the fair project for the Pail Depôts is now being prepared, considerable difficulty has been experienced in deciding on the best alignment for these.

5. Other Works Repairs.

33. Under the head "Repairs" are the following items :—

		Rs.	A.	P.
(1).	Repairs of roads	5,725	1	9
(2).	Bazaar drains	678	15	7
(3).	Drains out side the Bazaar ...	476	11	3
(4).	Railings and posts, ...	391	4	3
(5).	Repairs of Flats	738	5	10
(6).	Annual repairs Municipal Buildings...	574	0	9
(7).	Tools, Plant and Contingencies ...	374	2	8
(8).	To P. W D. for maintenance of drainage Works	4,986	15	0
		13,945	8	8

The expenditure under this head last year was Rs. 14,359. The item paid to the P. W. D. for maintenance of drains was shown under the head "Original Works" deducting that item from the expenditure for the year under report the out lay would stand at Rs. 8,960.

The only item in this list calling for remark is the repairs to the roads: of the Rs. 5,725 spent during the year Rs. 872 were paid for work done last year, this reduces the amount to Rs. 4,853 for the year under report against Rs. 7,206 for the previous year. This is a considerable reduction. There are 35 miles of road in Naini Tal and the cost of maintenance is Rs. 206 per mile which is reasonable considering that it includes extensive repairs to fencing drains and retaining walls. The roads are now in much better order than they were and the Municipal Engineer is to be congratulated on managing to improve their condition, and at the same time effecting such a large saving in the cost of maintenance.

V.—POLICE.

34. Rupees 3,679-15-5 was paid to Police during the year the increase of Rs. 38-0-10 over the previous year is due to purchase of lanterns for patrolling and oil supplied for them.

VI.—EDUCATION.

35. Rupees 250 was paid as grant to:—

The Mission School Rs. 150 as usual and Rs. 100 to the Diamond Jubilee School for opening out a class for free elementary education as reported last year.

VII.—CHARITABLE GRANTS.

1. Dispensary and Medical Charges.

36. A contribution of Rs. 300 to Dufferin Fund and Rs. 175 to Crosthwaite Hospital was paid as usual. A grant of Rs. 1,400 was made to the Ramsay Hospital, that being as nearly as possible the amount paid by that institution [illegible] in taxes.

The taxes on this Hospital were formerly collected in a somewhat haphazard way, the Board apparently recognised that it should be exempt from most taxes but no formal exemption was given. It has been thought best to collect the taxes in full and give an annual grant amounting to some Rs. 153 more than the taxes due, thus doing away with the necessity of special exemptions in each case.

2. Vaccination.

37. The expenditure incurred under this head was as under:—

	Rs.	A.	P.
Pay of Vaccinator	120	0	0
" " Chaprassie	42	0	0
" " Extra Chaprassies	8	10	7
Uniform for Vaccinator and his Chaprassie	18	6	9
	189	1	4

4. OTHER ITEMS.

		Rs.	A.	P.
38.	Patient's diet and pay of Chowkidar ...	128	14	9
	Repairs of Segregation huts	498	4	0
		627	2	9

These huts are very troublesome and expensive to maintain as every storm carries some of them away and they have to be reerected.

VIII.—CONSERVANCY.

39. The expenditure under this head was as follows:—

	Rs.	A.	P.
Pay of Sanitary Inspectors	2,821	12	4
" " Chaprassies	192	0	0
" " Sweepers and Jamadars ...	15,721	9	7
Digging Conservancy pits	732	7	0
Cost of buckets	122	9	0
Purchase of disinfectants	249	13	6
Purchase of Moat stamping ink ...	31	12	0
Uniform and blankets	187	10	0
Removal of Sweeping and refuse ...	792	8	9
	20,852	2	2

The decrease under this head is due to the pay of Tax Collecting Staff having been charged under I Collection, special taxes.

X.—LIGHTING.

40. The number of lamps in use during the season was 47 double wick lamps and 128 single wicks and the expenditure incurred was as follows :—

	Rs.	A.	P.
Pay of lamp lighters	336	0	0
Cost of oil, chimneys wicks &c. ...	1,230	14	1
Purchase of new lamps	45	0	0
Repair of lamps	60	14	6
	1,722	12	7

XI.—GARDEN.

41. Under this head is:—

	Rs.	A.	P.
Pay of Mali	96	0	0
Purchase of seeds and contingencies ...	13	2	0
	109	2	0

XIII.—POUNDS.

42. This head contains pay of Pound Muharris. The expenditure amounts to Rs. 12 as usual.

XIV.—MISCELLANEOUS.

4. Other Items.

		Rs.	A	P.
43.	Pay of Coolie Jamadars and Mates ...	213	5	4
	,, ,, Rampur Sarai Chowkidar ...	72	0	0
	,, ,, Bench Chaprassie	72	0	0
	,, ,, Health Officer	360	0	0
	,, ,, Health Officer's peon	66	0	0
	,, ,, One Forester and 5 Patrols ...	600	0	0
	Uniform for Forester and Patrols ...	81	12	0
	Uniform for Bench Chaprassie, Surveyor's, Chairmans and Sub-Overseers peons ...	39	2	3
	Survey Charges	38	12	0
	Provident Fund	260	5	0
	Charges for numbering bazaar houses ...	72	1	6
	To Forest Deptt. for rent of Segregation huts at Manora	10	0	0
	To Forest Deptt. for rent of land at Kahala for Cooly Shelter	15	0	0
	Watch for time gun	8	0	0
	Fees paid to Legal Remembrancer ...	1	0	6
	Adjudication fees...	44	8	0
	Subscription to Band Fund	300	0	0
		2,253	14	7

None of the above items require explanation. The increase is due to the Subscription paid to Band Fund this year and the pay of Forester and Patrols having been included in it, which was charged under a separate sub-head in the previous year.

XV.—EXTRAORDINARY.

1. Repayment of Loans.

44. Rupees 12,863 was paid during the year for repayment of loans as detailed below:—

	Rs.	A.	P.
Consolidation of the loans advanced to Naini Tal Municipality as directed in G. O. No. $\frac{1077}{XI-595-B}$ dated 29th May 1900,	1,346	10	6
Penal interest for 67 days on the above ...	9	14	2
Half yearly instalment of the consolidated loan of Rs. 4,00,000	11,507	0	0
	12,863	8	8

Owing to the dates fixed only one half yearly instalment was paid during the year. The second fell due on April 1st the day after the accounts closed.

This arrangement will always make the available closing balance appear larger than it really is as a sum of Rs. 11,507 will have to be paid away on the 1st day of the ensuing year.

XVI.—CONTRIBUTION TO DISTRICT BOARD.

45. Rupees 582 is the usual contribution to District Board in accordance with G. O. No. $\frac{475}{IX-12}$ dated 15th May 1893 now apportioned by Government as follows:—

		Rs.	A.	P.
(1).	for maintenance of School ...	172	0	0
(2).	for dispensaries	410	0	0
		582	0	0

46. The closing balance at the end of the year was Rs. 52,205-9-5 held as follows:—

	Rs.	A.	P.
Balance in the Treasury	43,501	0	8
Imprests	300	0	0
Cash in Secretary's hand	10,002	4	4
	53,803	5	0
Deduct—			
Assembly Rooms money	768	7	11
Uncashed Cheques	829	3	8
	1,597	11	7
Balance Rs.	52,205	9	5

Rs. 10,002-4-4 having been paid into the Municipal Office after the Treasury had been closed for the year, could not be paid into the Treasury.

47. The total Expenditure for the year has amounted to Rs. 1,14,752 against an estimate of Rs. 1,41,679: the difference is almost entirely due to a short expenditure on Public Works the reasons for which have already been given.

There has been roughly speaking a profit of some Rs. 20,000 on the years work, but against this must be set off—

(1) the Rs. 11,507 which had to be paid on the opening day of the ensuing year as a loan instalment.

(2) the short expenditure on original Public Works. It should at the same time be noted that the balance would have been much larger but for the large arrears left uncollected at the end of the year.

GENERAL REMARKS.

48. The Sanitary report drawn up by Captain Melville Civil Surgeon, is attached. He writes, during the year there was complete absence of epidemic diseases and the general health of the Municipality was very good. Considerable progress was made in the improvement of latrines by the substitution of corrugated iron for the old masonry latrines and the general condition of private latrines was much improved by strict supervision. Some progress has also been made with improvements in the arrangements for washing in the Ballia Ravine.

49. A good deal of Sanitary inspection was done by the Secretary and by the 3 Magistrates on my District Staff.

50. The information as to vital statistics is given in Sanitary Appendix A. Registers are kept up in the Municipal and Police Offices and compared monthly.

51. The provision of Pail depôts and construction of Dhobi Ghats in the Ballia Ravine is in hand.

52. There was no heavy rain during the year, no damage was done to any of the roads or drains.

53. The attached statement gives particulars as to the receipts and expenditure of the Assembly Rooms and no further explanation is necessary, the question of paying off the Debentures by obtaining a loan is under consideration.

54. The approaches into the settlement have been well maintained during the year by the P. W. D. There were no slips.

55. The Municipal Forest was controlled by the Deputy Coservator of Forests Naini Tal Division. 175 trees were cut down during the year and supplied 4,137 maunds of fuel to the Engine House.

5 '. Forty persons were prosecuted and fined by the Court for grazing and cutting grass in prohibited areas and cutting and lopping trees, the fines imposed amounted to Rs. 80.

57. I think Mr. Perks is to be congratulated on the result of the years work. He was unfortunate in starting with a serious illness. He was new to Municipal Work and had to take over an office which had very primitive ideas of order, and absolutely no memory or grasp of Municipal affairs. He has, however, managed to improve its state vastly. The year was a trying one in other respects owing to the unsettled feeling caused by the introduction of the new Act and new rules of account. The average number of questions, to which the ordinary tax payer requires an answer before he will condescend to pay the smallest bill for taxes was probably trebled by these changes. The amount of extra work which this apparently immemorial custom of answering all enquires, entails on the Secretary is apt to be forgotten. It is to be hoped that Mr. Perks will succeed in making people understand that he cannot possibly reply to every question.

58. From an Engineering point of view the chief change of importance has been the establishment of the principle that the P. W. D. should be in charge of all public drains, with the exception of those on the road sides. I found that the late Municipal Engineer had a very vague idea of what he really was supposed to look after. This change has enabled the Engineer to make a complete survey of road side drainage, and also to devote his attention to the important question of house drainage.

59. Apart from provision of extra pail depôts and Dhobi Ghats, which is at present in hand, I consider the chief improvement necessary for the sanitation of the station to be the provision of some adequate means of disposal of stable litter and refuse. The question has been lately raised by the Deputy Sanitary Commissioner and I have asked him for advice. I hope to be able to take this matter in hand next cold weather. There can be no doubt that the present system of burning or burying rubbish in situ is very difficult to supervise and unsatisfactory. No project has yet been formulated, but it appears to me that some system of incinerating rubbish should be introduced.

60. I have not referred in this Report to a question which was raised by me in sending up a recent budget estimate, as to the setting aside of same part of the Municipal balance as an emergency fund to be used in case of exceptional damage by rain; now that the Municipality is accummulating a considerable balance I think the question deserves consideration.

61. I must apoligise for the delay in submitting this Report which is due in a great measure to orders having been received at the end of March to submit the Report in the prescribed new forms some of which have not yet been received. This necessitated reposting the years accounts. Further reasons for the delay have been, the introduction of the new rules and new system of accounts, the recent elections, the revision of the bye-laws, and the fact that no fewer than three new accountants have been employed since April.

I have the honour to be,
Sir,
Your most obedient servant,
J. R. PEARSON, C. S.,
Chairman.

ENCLOSURES—

1. Abstract of Assembly Rooms Account for the year ending 31st March 1900.
2. Copy of Resolution No. 4 of a Special Meeting, dated 15th June 1901.
3. Treasury certificate of balance in duplicate.
4. Statements in Forms No. 99, 109, 111, 112, 113, 114, 116, and 117.
5. Certificate under rule 366 of Municipal Account Code Certifying Statements No. 100, 107, 108, 110, and 115 to be blank.
6. Appendices A. B. C. D. E. and F.
7. Sanitary Report.
8. Sanitary Appendices A. and B.
9. Statement B.

Abstract of the Assembly Rooms Account for the year ending 31st March 1901.

Reciepts.	Amount.			Total.			Expenditure.	Amount.			Total.		
	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P	Rs.	A	P.
By balance in hand on 1st April 1900 ...	...	...	...	842	2	10	To Pay of Establishment	617	15	6	...	...	...
Hire of Rooms	939	14	6	...	...	...	„ Interest on debenture shares ...	2,212	...	...	...	...	...
„ „ Furniture	549	14	...	...	...	...	„ Purchase of furniture	80	...	...	...	...	...
Rent of Shops	2,250	...	...	...	...	...	„ Repairs	217	13	...	...	...	...
„ Library	400	...	...	...	...	...	„ Tuning Piano	25	...	...	...	...	...
Water rate	152	4	9	...	...	...	„ Fire Policy	435	...	...	...	...	...
Divident for the Liquidator of R.&K. Bank	1	2	9	4,293	4	...	„ Rental and site taxes	308	11	5	...	...	...
							„ Water rate	470	7	...	4366	14	11
							Cash Balance on 31st March 1901 ...	...	..	...	768	7	11
TOTAL Rs. ...	...	...	...	5,135	6	10	TOTAL Rs. ...	...	...	...	5,135	6	10

A. PERKS, LIEUT.
Secretary Municipal Board.

J. R. PEARSON, C. S.
Chairman.

Copy of a Resolution No. 4 of a Special Meeting of the Board held on 15th June 1901.

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4. Annual Administration Report of the Naini Tal Municipality for the year ending 31st March 1901 with new forms and appendices was laid on the table.

Resolved, that the Report be circulated among the members of the board and passed after circulation.

J. R. PEARSON, C. S.

Chairman.

Certified that the balance at credit of the Naini Tal Municipal Board on 31st March 1901, was Rs. 43,501-0-8 (Forty three thousand five hundred and one, annas nil and pies eight only.)

A. NIBLETT,

Treasury Officer.

NAINI TAL TREASURY,
The 21st May 1901.

FORM No. 99.

ANNUAL BALANCE SHEET.

MUNICIPALITY OF NAINI TAL (POPULATION 15,523.)

RECEIPTS. CHARGES.

RECEIPTS.	Actual income of previous year.	Year under Report. Estimated income.	Year under Report. Actual income.
1	2	3	4
Class I.			
I.—Octroi: 1. Articles of food or drink, &c. ...	...	...	...
2. Animals for slaughter ...	5,695 0 0	5,400 0 0	4,894 10 0
3. Articles used for fuel, lighting and washing.	...	...	...
4. Articles used for building, &c. ...	...	...	...
5. Chemicals, drugs, spices and gums, &c.	...	...	...
6. Tobacco	...	...	...
7. Price-goods &c.	...	...	...
8. Metals, &c.	...	...	...
9. Proceeds of composition ...	...	...	...
Total of I. ...	5,695 0 0	5,400 0 0	4,894 10 0
II.—Tax on houses, buildings and lands,	25,056 12 0	24,000 0 0	22,268 0 3
III.—Tax on professions and trades ...	...	...	...
IV.—Tax on vehicles and animals ...	1,206 0 0	1,200 0 0	918 0 0
V.—Tolls on vehicles, animals, &c. ...	12,591 8 6	21,500 0 0	20,624 2 9
VI.—Scavenging tax ...	...	...	...

EXPENDITURE.	Actual Expenditure of previous year.	Year under Report. Estimated expenditure.	Year under Report. Actual expenditure.	Percentage of actual expenditure of each major head on total expenditure.
5	6	7	8	9
1.—Collections: 1. Octroi ...	...	...	...	
2. Tax on houses, buildings and lands.	240 0 0	797 0 0	874 8 0	
3. Tax on professions and trades.	...	...	...	
4. Tax on vehicles and animals.	...	...	...	
5. Tolls on vehicles, animals, &c.	...	2,700 0 0	3,004 13 1	
6. Special taxes ...	472 0 0	625 0 0	994 8 0	
7. Licenses ...	...	...	...	
8. Rents ...	12 0 0	12 0 0	12 0 0	
Total of 1. ...	724 0 0	4,134 0 0	4,885 13 1	4 25
2.—Refunds ... 1. Octroi ...	...	...	...	
2. Other taxes ...	...	...	...	
3. Other refunds ...	769 12 4	1,800 0 0	1,899 4 7	
Total of 2. ...	769 12 4	1,800 0 0	1,899 4 7	1 65

BALANCE SHEET.—(*Continued.*)

RECEIPTS		Actual income of previous year.	Year under Report. Estimated income.	Year under Report. Actual income
1		2	3	4
VII.—Taxes specially sanctioned by authority of Governor-General in Council.	1. Conservancy, ...	24,370 11 4	21,000 0 0	22,289 2 2
	2. Site Tax ..	5,777 2 7	5,400 0 0	4,548 14 3
	3. Additional Site tax.	4,775 0 0	4,600 0 0	3,850 0 0
	4. Tax on Servants.	6,670 0 0	7,000 0 0	6,949 14 0
	5. Tax on Boats ...	265 0 0	250 0 0	204 0 0
	6. Lake frontage tax.	493 0 0	530 0 0	651 0 0
	7. Govt. Land Tax at 2/- per acre.	2,091 6 2	1,900 0 0	1,588 4 6
	8. Tax on milk vendors	111 0 0	100 0 0	82 0 0
	9. Tax on Cows ...	882 8 0	700 0 0	760 8 0
	10. Tax on Dogs ...	596 0 0	500 0 0	554 0 0
	Total of VII. ...	46,031 12 1	41,980 0 0	41,477 10 11
VIII.—Water—	1. Water rate or tax,	18,386 8 9	27,000 0 0	23,548 2 3
	2. Sale proceeds of water.	1,448 2 3		10,475 0 0
	3. Rent of meters ...	...		130 8 0
	4. Other items ...	...		2 0 0
	Total of VIII. ...	19,834 11 0	27,000 0 0	34,155 10 3

EXPENDITURE.		Actual Expenditure of previous year.	Year under Report. Estimated expenditure.	Year under Report. Actual expenditure.	Percentage of actual expenditure of each major head on total expenditure.
5		6	7	8	9
3.—Municipal Office		5,752 14 4	6,716 0 0	6,771 11 9	6 15
4.—Public works	1. Supervision and fixed establishment.	3,232 3 9	3,600 0 0	3,579 10 0	
	† 2. Water-works—Construction.	31,102 10 6	17,505 0 0	3,278 7 0	
	3. Water-works—Maintenance.	19,792 5 0	27,000 0 0	28,692 7 4	
	4. Other works—Construction.	12,400 15 5	17,056 0 0	8,082 7 6	
	5. Other works—Repairs.	14,358 12 10	19,000 0 0	13,945 8 8	
	6. Purchase of lands;	...	...	...	
	7 Compensation for houses, &c.	...	...	...	
	Total of 4. ...	80,886 15 6	84.161 0 0	57,578 8 6	50 09
5 —Police		3,641 14 7	3,600 0 0	3,679 15 5	3·22
6.—Education		150 0 0	250 0 0	250 0 0	0·22

IX.—License* Fees.	1. Hackney carriages,	...	...	...
	2. Other licenses ...	288 0 0	250 0 0	264 0 0
	Total of IX ...	288 0 0	250 0 0	264 0 0
X.—Rents	1. Nazúl lands ...	232 3 6	227 0 0	278 9 6
	2. Nazúl shops & houses	3,176 6 1	2,000 0 0	2,437 14 0
	3. Sarais ...	1,875 0 0	1,800 0 0	1,581 2 0
	4. Confiscated lands ...	...	...	...
	5. Rents of compounds, sites, &c.	...	...	...
	6. Tuhbazari ...	638 6 0	800 0 0	788 4 0
	7. Rent of Flats ...	1,100 0 0	1,100 0 0	937 8 0
	Total of X. ...	7,021 15 7	5,927 0 0	6,023 5 6
XI.—Gardens ...		125 0 0	135 0 0	130 0 0
XII.—Fairs ...		...	...	...
XIII.—Pounds ...		55 9 0	50 0 0	31 4 0

7.—Charitable grants.	1. Dispensary & medical charges.	475 0 0	475 0 0	475 0 0	
	2. Vaccination ...	175 0 0	200 0 0	189 1 4	
	3. Asylums ...	...	...	...	
	4. Other items ...	219 10 6	2,000 0 0	627 2 9	
	Total of 7 ...	869 10 6	2,675 0 0	1,291 4 1	1 12
8.—Conservancy		21,355 2 11	21,000 0 0	20,852 2 2	18 12
9.—Road watering		...	...	...	
10.—Lighting		1,655 9 0	1,700 0 0	1,722 12 7	1 45
11.—Gardens ...	1. Public Gardens ...	114 12 0	150 0 0	109 2 0	
	2. Nursery ...	...	...	...	
	3. Farms ...	...	...	...	
	Total of 11. ...	114 12 0	150 0 0	109 2 0	0·09
12.—Fairs ..	1. Collections ...	...	...	...	
	2. Police ...	...	...	...	..
	3. Conservancy ...	...	...	...	...
	4. Miscellaneous ...	...	...	...	..
	Total of 12, ...	...	...	..	..

BALANCE SHEET.—*(Continued)*

RECEIPTS.	Actual income of previous year.	Year under Report. Estimated income.	Year under Report. Actual income.
1	2	3	4
XIV.—Fines ... 1. For unisances ...	771 7 9	600 0 0	694 14 8
2. For evasion of taxes	...	...	...
3. Under Gambling Act	...	...	...
Total of XIV. ...	771 7 0	600 0 0	694 14 8
XV.—Miscellaneous. 1. Slaughter house ...	...	...	...
2. Sale proceeds of night soil and city sweepings.	...	...	...
3. Bonded warehouse,	...	...	...
4. Paraos ...	200 8 0	175 0 0	125 10 6
5. School fees ...	...	...	...
6. Medical receipts ...	...	...	...
7. Other receipts ...	891 14 6	430 0 0	574 6 3
Total of XV. ...	1,092 6 6	605 0 0	700 0 9

EXPENDITURE.	Actual Expenditure of previous year.	Year under Report. Estimated expenditure.	Year under Report. Actual expenditure.	Percentage of actual expenditure of each major head on total expenditure.
5	6	7	8	9
13.—Pounds	12 0 0	15 0 0	12 0 0	0·01
14.—Miscellaneous. 1. Charges of bonded warehouses.	...	...	...	
2. Paraos, chaukidars, &c.	...	...	...	
3. Statistics and mortuary registration.	...	...	...	
4. Other items ...	1,738 6 6	2,032 0 0	2,253 14 7	
Total of 14. ...	1,738 6 6	2,032 0 0	2,253 14 7	1·95
15.—Extraordinary. 1. Repayment of loans,	50,000 0 0	12,864 0 0	12,863 8 8	
2. Museums and Institutes.	...	...	...	
3. Purchase of Government securities.	...	...	...	
4. Other items ...	...	...	...	
Total of 15. ...	50,000 0 0	12,864 0 0	12,863 8 8	11·18

XVI.—Extraordinary. 1. Sales of houses and lands.	50 0 0	...	...
2. Refunds and recoveries.	596 4 4	1,500 0 0	1,287 15 3
3. Interest ...	...	...	...
4. Other items ...	38,812 13 0	...	1,706 0 0
Total of XVI. ...	39,459 1 4	1,500 0 0	2,993 15 3
TOTAL ANNUAL INCOME ...	1,67,229 3 9	1,30,147 0 0	1,35,175 10 4
OPENING CASH BALANCE OF THE YEAR ...	32,555 14 5	31,532 0 0	31,782 0 6
TOTAL GROSS INCOME ...	1,99,785 2 2	1,61,679 0 0	1,66,957 10 10

16.—Contributions. 1. To Cantonment Fund for any purpose.	...	...	...	
2. To District Board for hospitals, dispensaries, &c.	582 0 0	582 0 0	582 0 0	
3. To District Board for schools, colleges, &c.	...	...	...	
4. Other items ...	...	...	...	
Total of 16. ...	582 0 0	582 0 0	582 0 0	0 50
TOTAL EXPENDITURE ...	1,68,253 1 8	1,41,679 0 0	1,14,752 1 5	100·
CASH BALANCE AT CLOSE OF YEAR ...	31,532 0 6	20,000 0 0	‡52,205 9 5	...
GRAND TOTAL ...	1,99,785 2 2	1,61,679 0 0	1,66,957 10 10	...

* When taxes are collected by means of licenses, the collection will be taken under head of the tax in question and not under licenses fee.

† This should not include expenditure met from loans.

‡ *Difference with Treasury Certificate:—*

The closing balance at the end of the year was Rs. 52,205-9-5 held as follows:—

Balance in the Treasury ...	43,501 0 8	
Imprests ...	300 0 0	
Cash in Secretary's hands ...	10,002 4 4	
Total ...	53,803 5 0	
Deduct—		
Assembly Rooms money ...	768 7 11	
Unclaimed Cheques ...	829 3 8	
Total ...	1,597 11 7	
Balance ...	52,205 9 5	

A. PERKS, LIEUTENANT,
Secretary.

J. R. PEARSON, C. S.,
Chairman.

FORM No. 109.

MUNICIPALITY OF NAINI TAL POPULALION 15,523.

Statement showing the collections on account of House-tax during 1900-1901.

Number of houses in the town.	Number of houses assessed.	Demand on account of arrears due from the previous year.	Collections on account of arrears.	Demand on account of assessment of year of report.	Amount collected on account year of report.	Balance remaining due on account of demand columns 3 and 5.	Total collections of 1900-01 (columns 4 and 6.)	Remarks.
1	2	3	4	5	6	7	8	9
(a) Station 303 ...	281	1,065 8 7	896 12 7	19,675 9 4	16,429 10 2	3,414 11 2	17,326 6 9	
(b) Bazaar 498 ...	498	137 10 1	137 10 1	5,114 7 2	4,803 15 5	310 7 9	4,941 9 6	
Total ...		1,203 2 8	1,034 6 8	24,790 0 6	21,233 9 7	3,725 2 11	22,268 0 3	Recovered since close of year Rs. 2,851-12-11

A. PERKS, LIEUT.

Secretary Municipal Board.

J. R. PEARSON, C. S.

Chairman.

FORM No. 111.

MUNICIPALITY OF NAINI TAL.

Statement of Liabilities and Claims on 31st March 1901.

LIABILITIES.							CLAIMS.			
Balance of loans.	Less amount made over to Sinking Fund.	Net balance of loans.	Deposits.	Outstanding claims of octroi refunds admitted.	Other outstandings.	Total liabilities.	Advances recoverable.	Arrears of collections (less amount irrecoverable).	Total claims.	Net debt or assets.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,00,000 0 0	12,863 8 8	3,87,136 7 4	.....	.....	.....	3,87,136 7 4	.....	.....	.....	.....

A. PERKS, LIEUT.,
Secretary.

J. R PEARSON, C. S.
Chairman.

Form No. 112.

MUNICIPALITY OF NAINI TAL.

Statement of Expenditure on Original Works during the year 1900-1901.

No.	Nature of work.	Total estimated cost.			Amount expended in previous year.			Amount allotted in the year of report.			Amount expended during the year of report.			Remarks.
1	2	3			4			5			6			7
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
1	Wall at Upper Cheena Mall ...	1327	0	0	...	...	...	1327	0	0	1327	7	3	
2	Filter beds at Rounsi	922	0	0	...	...	...	922	0	0	922	4	9	
3	Fairy Hall and Long View drains ...	4800	0	0	...	...	...	4800	0	0	4162	7	10	
4	Flooring cow shed Upper Bazar ...	233	0	0	...	...	...	233	0	0	305	12	6	
5	Toll Chouki at Kahala	286	0	0	...	...	...	286	0	0	285	6	2	
6	Dry masonry walls near Fullers road ...	250	0	0	...	...	...	250	0	0	240	11	9	
7	Man Holes	222	0	0	...	...	...	222	0	0	309	0	0	
8	Original works costing less than 200 each	630	0	0	...	...	...	630	0	0	529	5	3	
	TOTAL ...	8670	0	0	...	...	...	8670	0	0	8082	7	6	

A. PERKS, LIEUTENANT,
Secretary.

J. R. PEARSON, C. S.
Chairman.

Form No. 113.

MUNICIPALITY OF NAINI TAL.

Statement of grants received during the year 1900-1901 *from Provincial or Local Funds*

Amount.	Purpose for which the grant was given and the date of the order.
Rs. A. P.	
1,706 0 0	A subsidy from Government for construction of 4 Tennis Courts for Volunteers and others at Naini Tal. Granted in G. O. No. 148-A, dated 29th January 1901.

A. PERKS, Lieut.
Secretary.

J. R. PEARSON, C. S.
Chairman.

Form No. 114.

MUNICIPALITY OF NAINI TAL.

Statement of Loans received from Government, accounted for up to 31st March 1901.

Amount of loan sanctioned.	Rate of interest per cent.	Term of loan.	Date of order granting the loan.	Amount advanced up to close of last year.	Amount advanced during year of report.	Total.	No. of annual instalments.	Instalments due.		Instalments paid.		No. of instalments left to pay.	Remarks.
								For previous years.	Current year.	For previous years.	Current year.		
Rs.				Rs.	Rs.	Rs.		Rs. A. P.	Rs.	Rs. A. P.	Rs.		
4,00,000	4/- per cent per annum.	Repayable by Half yearly instalments in 30 years. Half yearly instalments of Rs. 11,507/-	G. O. No. 1323 / XI—390 / 70, dated 28th [illegible] ment, to the Commissioner Kumaun Division.	4,00,000	...	4,00,000	2	1,356 8 8	11,507	1,356 8 8	11,507	59	

A. PERKS, Lieutenant,
Secretary.

J. R. PEARSON, C. S.
Chairman.

FORM No. 116. *Statement showing the income of the Naini Tal Municipality during the year ending 31st March 1901.*

1	2	3	4	5								
				Municipal Rates and Taxes.								
				Octroi (a).								
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Name of District.	Serial number of Municipality.	Name of Municipality	By balance in hand at the close of last year.	Class I. (Articles of food or drink for men or animals.	Class II. (Animals for slaughter)	Class III. (Fuel, lighting and washing).	Class IV. (Building materials.)	Class V. (Drugs, gums and spices).	Class VI. (Tobacco.)	Class VII. (Cloth).	Class VIII. (Metals.)	Total.
Naini Tal		Naini Tal ...	31,782 0 6	...	4,894 10 0	...	...	...	...	...	...	4,894 10 0

Statement showing the income of the Naini Tal Municipality during the year ending 31st March 1901.—(continued.)

5																6						
Municipal Rates and Taxes—*(concluded).*																* Realizations under special Acts.						
Tax on boats and lands (b)	Tax on professions and trades (d)	Tax on animals and vehicles (e)	Tolls on roads and ferries (c)	Water rate (e)	Lighting rate.	Conservancy (including scavengering and latrine rates (h)	Other taxes (to be specified in detail, *e. g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary.			Tax on Boats.	Lake frontage tax.	Government land tax @ 2/- per acre.	Tax on Milk Vendors	Tax on Cows.	Tax on Dogs.	Total.	From pounds (a).	From Hackney carriages (b).	From Licenses for the sale of spirits and drugs (c)	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
							Site tax (i)	Additional Site tax (j)	Tax on Servants (k)											(d).	(e).	(f).	
22,268 0 3	...	918 0 0	20,624 2 9	34,155 10 3	...	22,289 2 2	4,548 14 3	3,850 0 0	6,949 14 0	294 0 0	651 0 0	1,588 4 6	82 0 0	760 8 0	551 0 0	12,43,38 2 2	31 4 0	...	...	...	...	...	31 4 0

* NOTE.—Judicial fines under special Acts should be credited under "Fines."

Statement showing the Income of the Naini Tal Municipality during the year ending 31st March 1901—(continued).

7															
Revenue derived from Municipal property and powers apart from taxation.															
							Other fees (to be specified in detail in as many columns as may be necessary)				Interest of investments.				
Rents of lands, houses, serais, dák-bungalows, &c. (a).	Sale proceeds of lands and produce of lands, &c. (b).	Conservancy receipts other than taxes and rates (c).	Fees and Revenue from Educational institutions (d)	Fees and Revenue from Medical institutions. (e).	Fees and Revenue from markets and slaughter houses (f).	Fees and Revenue from Tramways (g).	Fishing licenses (h).	Garden. (i.)	Paraos (j.)	Fines under Municipal and other Acts (k).	For General purposes (l)	For Educational purposes (m).	For Medical purposes (n).	Premium on loans (o).	Total.
6,023 5 6		150 0 0					264 0 0	130 0 0	125 10 6	694 14 8					7,387 14 8

Statement showing the Income of the Naini Tal Municipality during the year ending 31st March 1901—(concluded.)

8										9		
Grants and Contributions (for general and special purposes).										Miscellaneous.		
From Government.			From Local Funds.			From other sources.			Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
For General purposes.	For Educational purposes,	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For medical purposes.				
1,706 0 0	...	...	...	...	...	...	...	...	1.706 0 0	1,137 15 3	574 6 3	1,712 5 6

Statement showing the Income of the Naini Tal Municipality during the year ending 31st March 1901.—(concluded.)

10								11	12	13	14	15
Extraordinary and Debt.												
	Loans (*b*).			Advances (*d*).								
Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	From Government.	Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of Loans (*c*).	Permanent.	Other.	Deposit (*e*).	Total.	Total income of year excluding opening balance.	Total income of year excluding opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
...	...	...	...	...	...	...	...	135175-10-4	166957-10-10	8-11-3	8-0-1	

A. PERKS, LIEUTENANT,
Secretary.

J. R. PEARSON, C. S.,
Chairman.

FORM. No. 117

Statement showing the expenditure of the Naini Tal Municipality during the year ending 31st March 1901.

1	2	3	4							5				
			General administration and collection charge.							Public safety.				
Name of district.	Serial number of Municipality.	Name of Municipality.	General administration (a) (office establishment, inspection Honorary Magistrates establishment, &c.) (a)	Collection of taxes including bonded warehouses (establishment, purchase of account-books and paper. money boxes, repairs to outposts, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refund (e).	Pensions and gratuities (f)	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs &c.) (b).	Police (establishment. purchase of clothing lanterns, &c. repairs to outposts, &c.) (c)	Rewards for destruction of wild animals and snakes (d).	Total.
Naini Tal.		Naini Tal.	6,631 11 9	1,881 0 0	3,004 13 1		1,877 13 3	140 0 0	13,535 6 1		1,722 12 7	3,679 15 5	2 2 0	5,404 14 0

Statement showing the expenditure of the Naini Tal Municipality during the year ending 31st March 1901.—(continued)

6																		
Public health and convenience.																		
Water-supply.		Drainage.		Conservancy (including road cleaning and watering) and latrine (c).	Hospitals and dispensaries (d.)	Vaccination (e.)	Markets and slaughter houses (f)	Pounds (g.)	Dák bungalows and sarais (h)	Arboriculture, public gardens and experimental cultivation (i.)	Registration of birth and deaths (j)	Public works (k) (1).				Repair of Flats.	Total.
Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).									Establishment (2).	Building (3).	Roads.	Stores (4).		
3,275 7 0	23,692 7 4	4,803 7 10	4,978 14 7	20,850 0 2	1,102 2 9	189 1 4	...	12 0 0	...	109 2 0	...	3,570 10 0	1,165 3 6	8,117 2 6	270 14 0	738 5 10	79,840 14 9

(1) It must be clearly understood that under these heads only such general charges are to be shown as cannot be properly shown under any of the other heads. Where-ever establishment is employed, or works are constructed, for a particular purpose only, the charge should be shown under the head to which that purpose belongs, and not under these heads.

(2) If the Public Works Establishment be employed partly upon works connected with any of the other heads, the share of the charges debitable to those heads should be shown under those heads and not under this head.

(3) Cost of buildings created or stores used for special works, *e. g.*, for water-works, should be charged to those works, cost of such buildings or stores only will be shown here as properly cannot be shown under any of the other heads.

(4) Contribution should be classified according to the object for which they are made, *e. g.*, for schools under Public Instructions, &c., contributions, not made for any particular purpose or for a purpose for which no separate head is provided, should be charged under this head.

Statement showing the Expenditure of the Naini Tal Municipality during the year 31st March 1901—(continued).

7				8	9							
Public Instruction.				Contributions (*d*).	Miscellaneous.							
					Interest on Loans (*a*).				Other items (to be specified in detail in as many columns as may be necessary (*d*).			
Schools and Colleges (*a*)	Contributions (*b*).	Libraries, Museums, Manageries &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount (*b*).	Actual cost of works done for private individuals (*c*)	Provident Fund	Forest establishment.	Other items.	Total.
250 0 0			250 0 0	582 0 0	1,356 8 8	11,507 0 0		21 7 4	260 5 0	600 0 0	1,393 9 7	15,720 14 7

Statement showing the Expenditure of the Naini Tal Municipality during the year ending 31st March 1901—(concluded

10								11	12	
Extraordinary and Debt.										Remarks
Investments (a).				Advances (d).						
In securities (other than for sinking Funds.)	In Savings Bank.	Payments to Sinking Fund (b).	Re-payment of Loans (c).	Payment.	Other.	Deposits (e).	Total.	Closing balance.	Grand Total.	
							1,14,752 1 5	52,205 9 5	1,66,957 10 10	

Memorandum of Liabilities and Claims.

LIABILITIES—	
Balance of Loans	4,00,000
Less balance of sinking Funds ...	11,507
Net balance of Loans	3,88,493
Deposits	...
Total ...	3,88,193
CLAIMS—	
Advances recoverable	...
Net amount of Debt. ...	3,88,493

A. PERKS, LIEUTT.,
Secretary Municipal Board.

J. R. PEARSON, C. S.,
Chairman Municipal Board.

Certificate under Rule 366 of the Municipal Account Code.

Certified that Statements No. 100, 107, 108, 110 and 115 of the Annual Administration Report for 1900-1901 are blank.

A. PERKS, LIEUT.,
SECRETARY,
Municipal Board Naini Tal.

J. R. PEARSON, C. S.
CHAIRMAN,
Municipal Board Naini Tal.

APPENDIX A.

Statement showing the Constitution of the Board for the Municipality of Naini Tal during the year ending 31st March 1901.

(IMPERIAL FORM.)

1	2	3	4								5
			NUMBER OF MEMBERS OF BOARD.								
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Name of District.	Act under which constituted.	Population within municipal limits.	*Appointed.*		Elected.	Total.	Officials.	Non-Officials.	Europeans	Natives.	REMARKS
			By Name.	By virtue of office.							
Naini Tal	Act I of 1900	15523	7	4	...	11	6	5	8	3	

A. PERKS, LIEUT.,
Secretary.

J. R. PEARSON, C. S.,
Chairman.

APPENDIX B.

Statement showing the constitution of the Board for the Municipality of Naini Tal during the year ending 31st March 1901.

(PROVINCIAL FORM).

Name of district and class of Municipality.	Number of persons registered as qualified to vote.	Number on register forwards in which a fall took place	Number of persons who actually voted.	Number of Elected members.					Number of appointed Members.						Total number of members.	Number of meetings of Board during the year.	Average attendance of members at meeting.	Remarks.
				Elected during the year.	Total Number.				Maximum number appointable.	Appointed during the year.	Total Number.							
					Hindus.	Musalmans.	Others.	Total.			Hindus.	Musalmans.	Others.	Total.				
Naini Tal	Nil.	Nil.	Nil.	...	...	...	...	..	12	1 *	2	1	8	11	11	28	6	Genl. 18 Spl. 10 28

* Captain F. W. Hallowes, *vice* Major L. H. Reid.

A. PERKS, LIEUTT.,
Secretary Municipal Board.

J. R. PEARSON, C. S.,
Chairman Municipal Board.

APPENDIX C.

Statement showing the taxes in force and the rate at which each is levied.

Name of tax.	Mode of assessment and collection.	Rate at which levied.
Government land tax ...	Declaration forms are issued at first and then assessment made by sub-committee. Bills are then sent out, land-lords pay the amounts due at the Municipal Office.	Rs. 2/- per acre.
Taxes on rental ...		„ 7½ per cent.
Site Tax		„ 3 per acre.
Additional Site tax ...		„ 10 or 20 per site.
Site tax (Bazaar) ...	ditto ditto	Anna one per square yard on all lands within the bazaar
Bungalow Conservancy tax	A schedule of rates was drawn up by a Sub-Committee and the tax collected by the Collector.	From Rs. 2 to Rs. 10 according to class of house.
Capitation tax ...	ditto ditto	Annas 3 per mensem on all regular inhabitants in the bazaars. Annas 8 per mensem for private latrines.
Slaughter tax ...	Collected under direct-management.	Sheep 6 annas per head, goats 4 annas per head, gaini, bullocks &c., Re 1/- per head.
Toll tax	ditto	Rs. 1, annas 8, 4 and 2 and pies six according to the schedule.
Tax on quarries ...	A return is sent in by persons obtaining materials which is tested and bills issued.	7½ per cent on value of stones quarried.
Dog tax	Notices are issued to be filled up by owners and on their return bills are issued and the amounts collected by the collector.	Rs. 2/- per dog per annum.
Horse tax		„ 4/- per horse „
Cow tax		„ 3/- per cow „
Tax on milch buffalo ...		„ 3/- per milch buffalos per annum.
Servant tax		„ 2/- per servant per annum.
Canoes and single sculls double sculls and large boats and yachts ...	The Sec[illegible] es round and counts hinse[illegible] boat houses on the lake [illegible] ssued to owners accordingly.	„ 2/- per annum on each canoe or single scull. „ 5/- per annum on each double scull, large boat and yacht.
Lake frontage tax ...	The Secretary [illegible] and lending [illegible] lake shore. Bills are issued to the owners of the boat houses accordingly.	Re. 1/- per annum per running foot of lake frontage on boat houses and landing stages.
Water rate	Bills are prepared on the rental value of each building or land.	Rs. 7½ per cent on the annual value after giving rebate of 5 per cent for repair and 5 per cent for furniture.
Tax on milk vendors ...	All milk vendors are supplied with passes for selling milk within the settlement.	Re. 1/- per milk vendor per annum.

A. PERKS, LIEUTENANT,
Secretary,
Municipal Board.

J. R. PEARSON, C. S.,
Chairman,
Municipal Board.

APPENDIX D.

Statement showing the Expenditure on Education incurred by the Board for the Municipality of Naini Tal during the year ending 31st March 1901.

CLASS OF SCHOOL.	Schools managed by Municipality.			Schools aided by Municipality.			Total expenditure under budget head 6—Education.	Allotment of contribution to District Board Schools.
	Number.	Number of pupils on the rolls at the close of the year.	Expenditure from Municipal funds.	Number.	Number of pupils on the rolls at the close of the year.	Expenditure from Municipal funds.		
				99·00 00·01	99 00 00·01	99·00 00 01	99 00 00 01	99·00 00 01
SECONDARY EDUCATION.								
Boys ... High Schools, English								
Boys ... Middle " "								
Boys ... " " Vernacular								
Girls ... High Schools English								
Girls ... Middle " "								
Girls ... " " Vernacular								
Total, Secondary Schools ...								

Primary Education.																	
Boys — Upper Primary Schools										(1) 125	143	100/-	100/-				
Boys — Lower " "										(2) 117	110	150/-	150/-				
Girls — Upper Primary Schools																	
Girls — Lower " "																	
Total Primary Schools																	
Special Instructions.																	
Training Schools for Masters																	
Girl's Training Class																	
Technical Schools																	
Other Special Schools																	
Total, Special Schools																	
Inspection																	
Building and roads																	
Miscellaneous																	
Total, Municipal Expenditure																	
(1) Diamond Jubilee School																	
(2) Mission School																	

NOTE.—The last two columns are to show the distribution so far as to ascertainable of the sum contributed to the District Board for schools, colleges, &c, as shown under head 16 (3) in the Annual Balance sheet, (Form No. 99).

A. PERKS, LIEUTT.,
Secretary,
Municipal Board.

J. R, PEARSON, C. S,
Chairman,
Municipal Board.

APPENDIX E.

Statement of the Conservancy system during the year ending 31st March 1901.

Mode of Conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost during the year.	REMARKS.
The station is divided into circles under a Jamadar each and Staff Supervised by two European Sanitary Inspectors. Night Soil carried to Pail Depôts and Pits for disposal. Refuse and stable litter collected in dust bins of compounds emptied, buried or burnt on the spot. The refuse of the Upper Bazaar carted to a site on the Cart Road about 2½ miles, at a monthly cost of Rs. 55/-	THE ENTIRE STATION. 2 Inspectors European. 4 Bazar Jumadars. 10 Station Jumadars. 2 Round Jumadars. 252 Bungalow, Round, Road, Pit, Pail Depôt, public Latrine, and Bazaar sweepers, including bhisties. The above is the summer establishment. Cattle-Nil. Plant-Carts 2. Sickles, Rakes, Phurwa, Spades — Taken from store and returned annually.	Approximate Rs 21,000/-	

A. PERKS, LIEUTENANT,
Secretary,
Municipal Board.

J. R. PEARSON, C. S.,
Chairman,
Municipal Board.

APPENDIX F.

NAINI TAL WATER WORKS.

PUMPING RECORD FOR THE YEAR 1900-1901.

DETAILS.	Bara Nadi Station.		Total Bara Nadi Station.	Lake Station.	Grand Total.	Remarks.
	Low Level.	High Level.				
Number of Million gallons pumped during year ...	6203599	16146394	22349993·0	6184811	28534804·0	
Average lift	241·25	1126·5	...	290·0	...	
Total Coal consumed at Station ... ... Tons ...	60·075	326·437	386·512	80·745	467·257	
Value of ditto ... ... Rs. ...	1790·235	9727·8375	11518·0725	2406·201	13924·273	
Total Wood consumed at Station ... ... Tons ...	4·8116	95·4714	100·283	39·022	139·305	
Value of ditto ... ... Rs. ...	15·77	323·16	338·93	127·9	456·83	
Total fuel used Expressed as Coal 3 cwts. wood = 1 cwt. coal,	61·678	358·26	...	93·745	...	
Fuel (coal equivalent) used per million gallons pumped Tons,	9·942	22·18	...	15·157	...	
Ditto raised 100 feet	4·12	1·969	...	5·226	...	
Cost of fuel per million gallons pumped ... Rs. ...	298·869	638·665	...	420·174	...	
Ditto raised 100 feet ... ,, ...	123·888	56·694	...	144·887	...	
Coal used at Station for other purposes than pumping :—						
Getting up steam and Banking fires ... Tons ...	3·9	40·2	...	9·90	...	
Workshop Engine ... ... ,, ...	*Nil.*	8·2375	...	*Nil.*	...	
Blacksmith's forge (included in workshop)... ,, ...	*Nil.*	*Nil.*	...	*Nil.*	...	
Total ...	3·9	48·4375	...	9·90	...	
Wood used at Station for other purposes than pumping :—						
Getting up steam ... ... Tons ...	0·1642	10·7	...	4·209	...	
Workshop Engine ... ... ,, ...	*Nil.*	0·9151	...	*Nil.*	...	
Blacksmith's forge ... ... ,, ...	*Nil.*	*Nil.*	...	*Nil.*	...	
Total ...	0·1642	11·6151	...	4·209		
Percentage of ditto on total fuel used in boiler	6·58%	16·76%	...	15·05%	...	

A. PERKS, Lieutt.,
Secretary.

H. HAYWARD,
Superintendent, Water Works,
Naini Tal.

J. R. PEARSON, C. S.,
Chairman.

APPENDIX F.—(continued)

Details.	Bara Nadi Station.	Lake Station.
Coal in stock at commencement of year ... ... Tons	Nil	Nil.
Received during year as per invoices . ... Tons	407 596	94·074
Total ...	407·596	94·074
Consumed at station ... ... Tons	386·5125	80·745
Issued to other stations ... ... „	Nil	Nil.
In stock at end of year ... ... „	21 0835	13 329
Total ...	407·5960	94 074
Loss in transit, &c., ...	Nil	Nil.
Percentage of loss on coal received during year	Nil	Nil.

Kinds of coal used with cost (1) at pit head;

(2) at station, including carriage :—

	Rs.	Rs.	
401 Tons coal from Chauch Colliery,	(1) 1,600,	(2) 10209·5	Supplied by Bengal Coal Company.
100 „ „ „ Giridih „	(1) 500,	(2) 2525·375	

Weight and value of fuel consumed at station.	Bara Nadi Station.			Lake Station.		
	Weight Tons.	Value Rs.	No. of days used.	Weight Tons.	Value Rs.	No. of days used.
401 Tons coal from Chauch Colliery at Rs. 29-6 per Ton	307	9087·2	181	94·	2782·4	87
100 „ „ „ Giridih „ at Rs. 30-6 „ „	100	3060·0	93	Nil	Nil	Nil
Total ...	407	12147·2	274	94·0	2782·4	87
40 Maunds wood at Rs. 37/8 per 100 maunds ...	1·46	15·0	303			
2675 „ „ at Rs. 12/- „ 100 „ ...	97·92	321·0				
1617 „ „ at Rs. 12/- „ 100 „ ...	...	...		60·29	200/-	88
Total ...	99·38	336·0	303	60·29	200/-	88

A. PERKS, LIEUT. — *Secretary.*

H. HAYWARD, — *Superintendent, Water Works Naini Tal.*

J. R. PEARSON, C. S. — *Chairman.*

APPENDIX F.—*(Continued.)*

POPULATION.

STATEMENT I.

Hot Weather ...	Municipality	14579		
	Cantonments	945	No. of days.	
	Total ...	15524 × 214	Average daily supplied	
	Municipality	7588 × 151	to 12241 persons.	
	Cantonments ...	. . not given separately.		

CONSUMPTION OF WATER.

STATEMENT II.

	Gallons.
GRAVITY SYSTEM—	
High Level	7906399
Bara Nadi	12334080
Rosamond's well to Pilgrim	6000000
Total ...	26240479
PUMP SUPPLY—	
High Level	16146394
Low Level	12388410
Total ...	28534804
Grand Total ...	54775283

Total daily average ... 150069 Average per head of population.

Maximum Total daily average in any one month ... 163533 $\frac{150069}{12241} = 12{\cdot}2$ Gallons

STATEMENT III.

Maintenance Charges	28170	8	9
Interest and Repayment of loan	12863	8	5
Total ...	41034	1	2
INCOME—			
Water Rate	26855	7	6
Sale of Water	6587	11	10
Total Rs. ...	33443	3	4

No. of House Connections	29
" " " " for other purposes ...	*Nil.*
Total No. of House Connections ...	29
No. of Connections with meter	24

A. PERKS, LIEUTT., *Secretary.*

H. HAYWARD, *Superintendent Water Works, Naini Tal.*

J. R. PEARSON, C. S. *Chairman.*

Sanitary Report of the Municipality of Naini Tal for the Financial year 1900-1901.

	Answers.	Rs.	A.	P.
1. State the total annual Municipal income, excluding opening balance and expenditure for Sanitary purposes during the year.	Total annual Municipal income	1,35,175	10	4
	Expenditure for Sanitary purposes	24,365	11	7

	Rs.	A.	P.
1. Conservancy	22,039	4	8
Dispensary	475	0	0
Vaccination	189	1	4
Purchase of disinfectants ...	249	13	6
Repairing Bazaar drains ...	678	15	7
Repairing Latrines ...	110	5	9
Infectious desease Hospital charges	623	2	9
	24,365	11	7

1. (A) State.

		Rs.	A.	P.
(1). The receipts from Conservancy (Form 116 column 7) (c).	1. A Form 116 column 7 (c)	150	0	0
(2). The expenditure on Conservancy (Form 117 column 6) (c).	Form 117 column 6 (c)	20,850	0	2

2. State briefly the Sanitary works executed and in progress during the year as regards:—

(a) Drainage ...

The drainage of the Settlement is in the hands of the Public Works Department, so far as the main drains are concerned, the allotment of Rs. 4,987/- was made from Municipal funds for the repairs of old drains which was carried out in an efficient manner by the Public Works Department. The same department constructed new drains to carry drainage from Hawksdale at a cost of Rs. 2000/- the funds were provided by the Municipal Board.

The Department also constructed a drain [illegible] Government House [illegible] at a cost of Rs. 21 [illegible] [illegible] able in former years [illegible] water has been provided [illegible]

They also constructed a drain on the approach road on the Brewery side from the Gurkha Lines to below the Rampore Sarai at a cost of Rs. 6,000/- This money was allotted by Government but His Honor remarked that he should choose his own time for asking the Board to refund the amount.

The Bazaars are well drained. In the case of the Lower Bazaar, the sullage is carried by the road side drains, these are flushed twice a day, the sullage is carried into a drain along side the cart road, along which there is a constant rush of water; this drain empties into the Ballia Ravine below the Dhobies ghât.

	Answers.
	In the case of the Upper Bazaar the sullage is carried by under ground pipes into the sewage tank. All the drains, both surface and under ground in this Bazaar are connected with the sewage tank. Consequently all storm water which the under ground pipes will carry goes to the sewage tank. It was found in last rains that the pipes to the sewage farm was not capable of carrying all the water that found its way into the sewage tank and it used to overflow the tank, and find its way into the lake. Under the directions of the Sanitary Engineer the manholes in the lines of the sewer pipes were modified so that in case of an excess of stormwater it was directed into surface drains, and found its way into the lake without passing through the sewage tank; this was effected at a cost of Rs. 309/-
(b) Water Supply. ...	The main source of water supply is the spring in the Bara Nadi. For a short time last hot weather the lake engine had to be worked to supply the Upper Bazaar with lake water, as the supply from the springs fell short of requirements. During the rains if they are copious the springs on Cheena which are connected by pipes with the tanks on Tonnochey supply sufficient water for the settlement without any pumping. They only saved a few days pumping during the year under report.
(c) Improvement of site. ...	The only improvements are those mentioned under drainage.
(d) Conservancy. ...	The excreta is removed from the houses in the station and the Bazaars at a fixed time during the day to the Pail Depôts and the pits [illegible] house. Th[illegible] one of the remote compounds where there [illegible] is taken away with the solids.
(e) Other Sanitary improvements.	An estimate for a Dhobies Ghat was sanctioned for Rs. 4,968/- This will consist of 50 washing tanks and 2 large drying sheds. The work was commenced at the end of March.
3. How is the refuse disposed of? What arrangements are made for conservancy.	The rubbish of the dust bins of the respective compounds is emptied buried or burnt on the spot by our staff of round sweepers. The refuse of the Upper Bazaar is carted to a spur on the cart road same two miles out, at a monthly cost of Rs. 60/- The Talli Tal Bazaar refuse is disposed of by the sweepers who burn all they can and throw the rest over the cliff into the Ballia Ravine.
State the number of public latrines in working order.	There are nine public latrines masonry and corrugated iron in both Bazaars, and seven in the station.

	Answers.
4 Report briefly on the state of drainage.	
(a) Of Streets. ...	The road side drains are in the hands of the Board and are repaired in conjuction with the roads. Drains are only provided where absolutely necessary, they carry very little water and are connected with the main drains.
(b) Of houses ...	Most of the houses are provided with eave gutters, and compounds have their own private drains which are also connected with the main drains.
5. Give a brief report of the general health of the people and the Sanitary condition of the town.	The health of the public was good during the year under report.
6. Give particulars of any outbreak of epidemic disease during the year, with date of commencement and termination, and measures adopted to control the epidemic.	No outbreak of epidemic disease of any kind took place in the settlement during 1900-1901.

H. B. MELVILLE, CAPTAIN, I. M. S.
CIVIL SURGEON.

A. PERKS, LIEUT.
Secretary Municipal Board.

J. R. PEARSON, C. S.
Chairman Municipal Board.

SANITARY APPENDIX A.

Return of Vital Statistics in the Naini Tal Municipality for the year ending 31st March 1901.

Capitation	Births.				Deaths.			Ratio of deaths to 1000 of population.
	Male.	Female.	Total.	Ratio of births 1000 of population.	Male.	Female.	Total.	
13109	115	77	192	15	80	75	155	12

NOTE.—The figures in this return are to be those of the population within Municipal limits only.

A. PERKS, LIEUTENANT,
Secretary Municipal Board.

J. R. PEARSON, C. S.,
Chairman Municipal Board.

E. PASLEY,
D. S. P.

SANITARY APPENDIX B.

Return of vaccination in the Naini Tal Municipality for the year ending 31st March 1901.

Population.	Total number of persons vaccinated.			Primary vaccination Successful.			Re-vaccination.		Percentage of successful cases.		Number of vaccinators employed.	Cost of vaccination to the Municipality.	Remarks.
	Male.	Female.	Total.	Under one year.	Over one and under six years.	Total of all ages.	Total.	Successful.	Primary.	Re-vaccination.			
7,883	160	193	353	216	22	259	83	54	95·92	65·85	1	189 1 4	The rates has been calculated on average population 10,145.

NOTES.—(1) Statistics of vaccination work done outside the limits of the Municipality by Municipal Vaccinators must be strictly excluded from the figures in this return. They may be shown separately if desired.

(2) The figures shall be for the Municipal year ending on 31st March.

A. PERKS, LIEUTENANT,
Secretary.

J. R. PEARSON, C. S.,
Chairman.

H. B. MELVILLE, CAPTAIN I. M. S.,
Civil Surgeon, D. Supdt. Vaccination.

APPENDIX B.

Statement showing the collections on account of Taxes and Rents, &c. during the year 1900-1901, in the Naini Tal Municipality.

No.	Name of Tax or Rent.	Demand on account of assessment of previous year.	Demand on account of arrears due from the previous year.	Collection on account of arrears.	Demand on account of assessment of year of report.	Amount collected on account of year of report.	Balance remaining due on account of demand columns 3 & 5.	Total collections of 1900-1901 columns 4 & 6.	Balance recovered after close of year.	Balance still outstanding on 15th June 1901.	Probable amount irrecoverable	Remarks.
1	1	2	3	4	5	6	7	8	9	10	11	12
1	Octroi on animals for slaughter ...	5695 0 0	...	...	4894 10 0	4894 10 0	...	4894 10 0	...	...	...	
2	Tax on houses, buildings, &c. ...	25520 11 11	1293 2 8	1034 6 8	24790 0 6	21233 9 7	3725 2 11	22268 0 3	2851 12 11	873 6 0	...	
3	Tax on horses, mules and ponies ...	1300 0 0	94 0 0	58 0 0	916 0 0	860 0 0	92 0 0	918 0 0	...	92 0 0	46 0 0	
4	Toll on laden coolies and animals ...	20650 0 0	1248 12 0	1048 12 0	19575 6 9	[illegible] 6 9	200 0 0	20624 2 9	...	200 0 0	...	
5	Conservancy ...	23496 0 0	650 0 0	542 0 0	22830 12 5	[illegible] 2 2	1200 10 3	22289 2 2	259 0 0	950 10 3	61 0 0	
6	Site tax ...	5445 8 0	192 12 3	182 0 0	5425 7 6	[illegible] 14 3	1069 5 6	4548 14 3	742 6 11	326 14 7	...	
7	Additional site tax ...	4720 0 0	240 0 0	210 0 0	4735 0 0	[illegible] 0 0	1125 0 0	3850 0 0	575 12 0	549 4 0	...	
8	Tax on servants ...	7018 0 0	276 0 0	128 0 0	7030 0 0	[illegible] 14 0	456 2 0	6949 14 0	16 0 0	440 2 0	170 0 0	
9	Tax on Boats ...	255 0 0	20 0 0	15 0 0	189 0 0	[illegible] 0 0	5 0 0	204 0 0	...	5 0 0	...	
10	Lake Frontage Tax ...	550 0 0	78 0 0	78 0 0	573 0 0	[illegible] 0 0	..	651 0 0	...	...	..	
11	Govt. Land tax at Rs. 2 per acre ..	1980 7 7	68 5 10	58 3 1	1980 1 11	[illegible] 1 5	460 3 3	1588 4 6	256 13 3	203 6 0	...	
12	Tax on milk Vendors ...	111 0 0	...	...	82 0 0	[illegible] 0 0	...	82 0 0	...	...	...	
13	Tax on cows ...	957 0 0	105 0 0	102 0 0	661 8 0	[illegible] 8 0	6 0 0	760 8 0	...	6	...	
14	Tax on dogs ...	700 0 0	74 0 0	34 0 0	546 0 0	[illegible] 0 0	66 0 0	554 0 0	2 0 0	64 0 0	26 0 0	
15	Water-rate or tax ...	...	...	...	23010 15 9	[illegible] 6 6	3994 11 7	23548 2 3	2255 0 0	1739 11 7	...	
16	Sale proceeds of water ...	...	...	...	11642 3 4	[illegible] 0 0	1167 3 4	10475 0 0	434 2 0	783 1 4	...	
17	Rent of meters ...	24366 9 1	4531 14 0	4014 11 9	290 10 0	[illegible] 8 0	160 2 0	130 8 0	57 0 0	103 2 0	...	
18	Other items of Water-Works ...	...	...	...	2 0 0	2 0 0	...	2 0 0	...	...	...	
19	License fees other licenses ...	288 0 0	...	...	264 0 0	264 0 0	...	264 0 0	...	...	...	
20	Rents of Nazul lands ...	313 6 6	261 3 0	218 3 0	240 6 6	60 6 6	223 0 0	278 9 6	180 0 0	43 0 0	...	
21	Rents Nazul shops and houses ...	3101 [illegible]	58 10 3	30 0 0	3368 12 4	2407 14 0	989 8 7	2437 14 0	960 14 4	28 10 3	...	
22	Sarai Rent ...	1875 0 0	280 0 0	143 0 0	1438 2 0	1438 2 0	137 0 0	1581 2 0	...	137 0 0	137 0 0	
23	Tehbazari ...	638 6 0	...	..	788 4 0	788 4 0	...	788 4 0	..	...	...	
24	Rent of Flats ...	1100 0 0	...	...	1205 0 0	937 8 0	267 8 0	937 8 0	267 8 0	...	...	
25	Gardens ...	125 0 0	...	...	130 0 0	130 0 0	...	130 0 0	...	...	...	
26	Pounds ...	55 0 0	...	...	31 4 0	31 4 0	...	31 4 0	.	..	...	
27	Fines for nuisances ...	771 7 9	...	...	694 14 8	694 14 8	...	694 14 8		...	.	
28	Parade ...	175 0 0	10 0 0	10 0 0	115 10 6	115 10 6	...	125 10 6	...	...	...	
29	Other miscellaneous receipts ...	891 14 6	...	...	574 6 3	574 6 3	...	574 6 3	...	...	...	
30	Sale of houses and lands ...	50 0 0	...	...	...	...	..	..	...	..	...	
31	Refunds and Recoveries ...	596 1 4	...	...	1287 15 3	1287 15 3	...	1287 15 3	...	...	...	
	Total ...	132746 5 0	9500 12 1	7906 4 6	139313 7 8	125563 5 10	15344 9 5	133469 10 4	8849 5 9	6495 4 0	440 0 0	

A. PERKS, LIEUTENANT,

Secretary Municipal Board.

J. R. PEARSON, C. S.,

Chairman Municipal Board.

No. $\frac{7340}{\text{XVIII—38.}}$

FROM

R. E. HAMBLIN, ESQ., C. S.,

COMMISSIONER, KUMAON DIVISION.

To

THE DEPUTY COMMISSIONER

AND CHAIRMAN, MUNICIPAL BOARD, NAINI TAL,

Dated Naini Tal the 31st August 1901.

SIR,

I have the honor to acknowledge the receipt of the Annual Administration Report of the Naini Tal Municipality for the year ending 31st March 1901, submitted with your No. 1396-I dated 10th August 1901. The report is more than two months late. I cannot accept as adequate your explanation about the new forms of Annual Returns. The report was passed by the Board on 15-6-1901 and it has since taken nearly 2 months to reach my office. Such delays should not be allowed to recur.

2. The year opened with a cash balance of Rs. 31,782, the year's revenue was Rs. 1,35,176, the total income was Rs. 1,66,958: the corresponding figures of 1899-1900 were Rs. 32,556, Rs. 1,67,229, Rs. 1,99,785. Deducting the London refund of Rs. 38,813 from the figures of 1899-1900, the actual receipts of the year under report show a small increase over those of the previous year. The balance at the end of the year was Rs. 52,206. The instalment of Rs. 11,000 odd due on the loan may be placed against the Rs. 15,000 odd of outstanding collections, and it may still be said there is a balance of Rs. 50,000. The financial position has much improved. I offer the following remarks.

3. The Toll, Slaughter and Poll taxes and rents of pony serai and Cart Paro, which were previously farmed, were collected by direct management during the year under review. The collections were Rs. 28,062 as compared with Rs. 29,195 of 1899-1900, a decrease of Rs. 1,133. Cost of collection establishment was Rs. 3,461, making a net decrease of Rs. 4,594.

You have explained that this decrease is owing to fewer visitors during the season of 1901 and this agrees with my own opinion. A large increase has occured this year when attendance has been good.

4. *Water rate.*—The receipts increased from Rs. 19,835 in 1899-1900 to Rs. 34,156 in the year under report, but from the latter figure should be deducted the sum of Rs 309 refunded to the Executive Engineer, Ayarpatta Division, as said in your para 26, and which is still due, so the actual receipts were Rs. 33,747.

5. The year's receipts have been lessened by the outstandings being large; Rs. 13,344 were the arrears. I know, however, the truth of your explanation that there were special reasons delaying collections last year. I regret to observe that Rs. 1,594 is still in arrears from 1899-1900.

6. *Expenditure.*—The increase of charges under "Collection" is due to the establishment entertained for direct collection of certain taxes which had previously been farmed.

7. The charges under Municipal office have increased by about Rs. 1,000 compared with the charges in 1899-1900. The increase is partly due to extra establishment entertained in the Municipal Office and partly to the rent (Rs. 381) paid for the rooms in the District Kutchery buildings occupied by the Municipal Office. The office has been strengthened during the current year and the work has improved.

8. *Public Works.*—The increase of about Rs. 350 under establishment is due to balance of salary paid to the late Secretary.

Water Works.—The increase in cost of maintenance is explained in para 30 of the report. Besides spending Rs. 28,692 on maintenance, the Board also spent Rs. 3,278 on miscellaneous charges.

Original Works.—A list of the works is given in para 31 of your report and a statement in form No. 112 is also appended. Total amount spent was Rs. 8082, and the expenditure was required. Repairs to roads, drains and buildings were carried out at a cost of Rs. 13,946. I agree with you that roads are more efficiently maintained. I note with satisfaction the improvements made by Mr. Perks.

9. *Education.* The aid afforded by the Municipality under this head is very small. There are local aided schools for native boys in the town, two of which receive some aid. Schools within Municipal limits may well receive more assistance when the Board can afford it.

10. *Charitable Grants.* The Board make grants to the local Hospitals, and it is desirable they should contribute towards the maintenance of the Pasteur Institute at Kasauli, a very deserving Institution.

11. *Conservancy.*—The decrease of Rs. 500, under this head is due to the adjustment of conservancy tax collectors' pay now debited to "Collection."

12. *Lighting.*—The lighting arrangements are bad and require improvement, which the Board hope to effect during the current year. The annual cost per lamp is about Rs. 10.

13. *Miscellaneous expenditure.*—Details are given in para 43 of your report. I notice that Rs. 134, were received on account of coolie commission and Rs. 213/- spent on establishment. In a place like Naini Tal where the demand for coolies is very great the agency should be self paying.

The total miscellaneous expenditure was higher than that of the previous year by about Rs. 516/- owing principally to the subscription paid to the Band Fund and to the Adjustment of Municipal Forest establishment charges under this head.

14. *Extraordinary.*—This item consists only of the payment made towords the loan of Rs. 4,00.000/-. Your difficulty of having your balance at the end of the year increased by the Rs. 11,507/-, which has to be paid towards the loan on the 1st April, can surely be met by your paying this sum on the last working day of the financial year.

15. I regret to observe that expenditure under 9 budget heads exceeded the sanctioned grants, and no steps were taken to submit the necessary applications for re-appropriation of funds.

16. *Sanitation.*—Sanitation continued good during the year. The drainage is excellent. The thanks of the Municipal Board are due to the P.-W. D. for maintaining the drains so efficiently. The new drain from the South East end of Ayarpatta hill to the Ballia ravine has brought an increased amount of water into the Ballia. Two other new drains were constructed during the year. The bazaars are well drained and flushing is attended to. The water supply is good. The arrangements for the removal of night soil and town refuse are excellent. Construction of new pail depôts is engaging the attention of the Board. Dhôbi ghâts are under construction. The approaches to the town where coolies, etc., stop for the night are supplied with latrines. This has kept the town free from nuisances. There were no epidemics during the year. The thanks of the Board are due to the Civil Surgeon for advice on matters of Sanitation.

The Board have not yet complied with the orders of Government regarding road watering. This should not be lost sight of.

17. *Vital statistics.*—There were 192 births and 155 deaths. The birth and death registers are properly checked.

18. *Vaccination.*—The vaccination results were satisfactory.

19. *Safety of the hill sides.*—A careful watch is kept on the hill sides. There were no serious slips during the year. Rules regarding safety of Sher-ka-danda hill were enforced during the year. This caused some discontent among the residents of that part of the settlement but the necessity is generally understood by the majority. During the year I brought to your notice the advisability of planting trees on bare hill slopes. The whole question of planting and general management of the Municipal forest is under consideration.

20. *Water Works.*—This subject requires special mention. Rs. 19,792/- were spent in 1899-1900 on water works maintenance, whereas Rs 28,692/- were spent during the year of report. The increase is due to more work done during the year of report, 28½ million gallons of water were pumped from the Engine house. The pipe house connections are slowly gaining favor among the house owners. The year under report was an unfavourable one for the water supply and more water had to be pumped. Water works arrangements are quite satisfactory. In a separate letter you informed me that the Board have secured the services of two competent water works Engineers, one of whom is in charge of the Engines. You were also satisfied with the economy in the consumption of coal since the advent of qualified Engineers and I have noted with satisfaction the work done by this Department of the Municipality. The Sanitary Engineer to Government inspected the water works during the year and his advice was generally attended to. The information required by Government in para. 4 of last year's review is given in the statements furnished by the Water Works Superintendent.

21. *Assembly Rooms.*—The question of redeeming the Assembly Rooms forms the subject of separate correspondence. The year's accounts show that expenditure on the institution exceeded the receipts. The principal item of expenditure being interest on debenture shares which absorbs over Rs. 2,000/- of the total receipts from the rooms.

22. *Audit Notes*—The Municipal Accounts were audited during the year. The Examiner's notes show that much improvement is yet possible. Defects are being remedied. There are several subjects to which the Examiner has drawn the attention of the Board. Omissions and mistakes once pointed out should not be repeated.

23. *General remarks.*—The year on the whole shows satisfactory results. Your commendatory remarks regarding Mr. Perks, the Municipal Secretary and Engineer, are read with satisfaction. Further improvements in the general administration of the Municipality are expected during the current year. I also note with satisfaction the work done by members. The Sub-Committee's appointed from time to time to report specially on various matters worked well. The attendance of the members at meetings was good.

You were Chairman of the Board throughout the year. Mr. Ormrod, and Captain Hallowes were *vice* Chairmen. The proper working of a Municipality like that of Naini Tal requires care and attention to details. I have pleasure in acknowledging the satisfactory features in the year's work, and in thanking you for your share in producing these results.

I have the honor to be,

Sir,

Your most obedient servant,

R. E. HAMBLIN, C. S.

COMMISSIONER

$\frac{3152}{XI-210B}$ OF 1901.

FROM

J. S. MESTON, ESQ.

SECRETARY TO GOVERNMENT,

N.-W. PROVINCES AND OUDH.

To

THE COMMISSIONER, KUMAON DIVISION.

Dated Naini Tal, the 5th October 1901.

SIR,

I AM directed to acknowledge the receipt of your letter No. $\frac{7399}{XVIII-38}$, dated the 3rd September 1901, submitting, with your review thereon, the report on the administration of the Naini Tal municipality for the year 1900-1901.

Despite the comparative dullness of the 1900 season, the finances of the municipality prospered during the year under report. The opening balance was Rs. 31,782, including Rs. 17,505 of loan funds which have now been merged in the general account. By the end of the year the balance rose to Rs. 40,699, apart from the sum set aside for the second instalment of the loan repayments. The Government agrees with you that, in order to clear the accounts, the board might well pay this instalment in future a few days in advance of the due date.

2. The improvement in the board's income is wholly due to the full levy of the water-rate and to the receipts from sale of water. The proceeds of the other taxes were disappointing,—a result due partly to a number of houses being unoccupied, but mainly, as the Chairman admits, to a want of promptitude in the collections. The arrears of taxation at the end of the year amounted to nearly 10 per cent. of the demand; but it is satisfactory to learn that the large outstandings were materially reduced before the report was written. The Lieutenant-Governor accepts the Chairman's explanation of the special causes which retarted the collection of the taxes; but he trusts that the board, while courteously ready to furnish the tax-payers with all reasonable information, will insist firmly on punctuality and deal strictly with obstructiveness or recusancy.

Among the minor heads of income there is a considerable decrease in rents, on which the report throws no light. The experiment of taking the tolls under direct management resulted in a temporary loss to the board; but its wisdom should be justified, as it has since been in a year when visitors to the station are more plentiful.

3. Public works, conservancy and the water supply accounted for 80 per cent. of the board's expenditure. The board are naturally

anxious to direct their chief endeavours towards securing the safety and health of the station. But when opportunity offers for greater liberality, it should be borne in mind that the educational and charitable grants of the municipality are insignificant; that no road-watering is attempted; that the outlay on lighting, to judge from results, is altogether inadequate ; and, it may be added, that the condition of the outlying roads is capable of much improvement.

4. The main drains of the settlement having been taken over by the Public Works Department at a fixed charge for repairs, the only important public works left to the board were road repairs and roadside drainage. Some good work has been done in both directions under the new Secretary-Engineer. Fencing, however, needs constant watchfulness, and the improvement of the less frequented, and often badly aligned, roads should be taken up when the board have got their main roads into order. In connection with the protection of the station against damage by storms and landslips, the Chairman suggests ear-marking a part of the board's surplus as a *quasi*-insurance fund. Although the Government hopes that the strain imposed on the board's resources by such damage will be less in the future than it has been, I am to say that there is no objection to the board investing a small sum—not exceeding Rs. 5,000—annually for the purpose indicated. On the whole it may be said that the system of surface drainage, which has been carried out during the last five years, has worked admirably : and has preserved the hill-slopes which they serve from erosion or landslips.

5. The conservancy of the municipal area was very efficiently and economically carried out. More pail depôts are needed, and the proper disposal of rubbish and stable litter must soon be considered. These questions and the improvement of the main sewer, which is not working with full efficiency, should receive the attention of the board during the current year.

The public health of the station during 1900-1901 was all that could be desired. There was a complete freedom from epidemic disease : the death rate decreased from 16·44 to 12·49 per mille (or 10·80, as calculated on the new census returns) ; and the vaccination results were distinctly better than in the former year. Doubtless this satisfactory state of things is largely due to the excellence of the water supply, to which reference will presently be made.

6. The working of the pipe water-supply was satisfactory : 28½ millions of gallons were pumped into the pipes, and the gravitation supply provided 26¼ millions more. The total consumption (54¾ millions of gallons) equalled 12·2 gallons per head of population ; and the expenditure of coal was ·015 ton per thousand gallons pumped. The cost of the system (excluding certain abnormal debt payments) was altogether 11·7 annas per 1,000 gallons supplied, or 8·4 annas calculated on the maintenance charges alone. The latter, it is explained, were exceptionally heavy owing to the dryness of the season and the unusual amount of pumping that had to be done.

The figures given in Form 99 for the proceeds of the sale of water differ from those in the Water Works Superintendent's report ; and some details should be given of this item in future reports. The board should encourage the increase of house connections, which are progressing very slowly, by every means in their power ; the full benefit of the water-supply cannot be reaped so long as householders continue to have their water carried from the public standposts.

Twenty samples of the water were chemically tested during the year and six bacteriological examinations were held. It was found to be of excellent quality, and no cholera or enteric microbes were detected. In fact, it may be doubted whether any hill station in India has such an abundant or good water supply as Naini Tal has been provided with. This should enhance the attractiveness of the settlement as a health resort.

7. The Lieutenant-Governor has perused the report with satisfaction. The administration has been careful, and endeavours have been made to remove a number of the defects of the past. For these results credit is due to the board and particularly to their Chairman, Mr. Pearson, who has displayed foresight and tact in controlling the affairs of the municipality. Under the system of partial election which has now been introduced, it is hoped that the board's efficiency will be maintained and advanced. His Honour is pleased to learn that the board have found in Mr. Perks a capable and energetic Secretary.

I have the honour to be,

SIR,

Your most obedient servant,

J. S. MESTON,

Secretary to Govt., N.-W. P. and Oudh.